

Application For Filing Extension Estate Tax Return

Arizona Form 76EXT

For Assistance

If you have questions, please call one of the following numbers:

Phoenix	(602) 716-7809
From area codes 520 & 928 toll-free	(800) 352-4090
Form orders	(602) 542-4260
Forms by Fax	(602) 542-3756
Recorded Tax Information	
Phoenix	(602) 542-1991
From area codes 520 & 928 toll-free	(800) 845-8192
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 & 928 toll-free	(800) 397-0256

You may also visit our web site at:
www.azdor.gov

Purpose of Form

Use this form to apply for an extension of time to file an Arizona Form 76. The extension period may not be for more than six months from the original due date of the return. If you have been granted a federal 6 month extension, the Arizona extension cannot extend the Arizona filing time beyond that due date.

Note: *If you have a federal extension, you do not need to request an Arizona extension.*

Who May File

The personal representative of the estate or a duly authorized agent of the estate having a power of attorney from the personal representative may file Form 76EXT. If the application is filed pursuant to a power of attorney, a copy of the power of attorney must be filed with the application unless the power of attorney has previously been filed with the department. The person making the application must sign the form.

When to File

You must file Form 76EXT before the original due date of the Arizona Form 76.

NOTE: *File the form early enough to permit the department to consider the application and to reply before the estate tax return due date.*

File Form 76EXT with:

Estate Tax Unit
Arizona Department of Revenue
1600 W Monroe, Room 520
Phoenix AZ 85007

Extension of Time to File

The application must establish sufficient cause why the personal representative is unable to file a reasonably complete return by the estate tax return due date. You must explain in detail why it is impossible or impractical to file a reasonably complete return by the due date.

The department will complete Part IV and return a copy to the personal representative. If the application is approved, attach the copy to the estate tax return that is filed. The estate tax return must be filed on or before its extended due date.

Payment of Tax

The Arizona estate tax is due on or before the date that the Arizona estate tax return is required to be filed, including any extension of the filing due date. If either a federal filing extension (Form 4768) or an Arizona filing extension (Form 76EXT) is approved, the payment due date is the extended filing date. No penalty or interest will be assessed if the return is filed and the entire tax is paid on or before the extended filing date.